

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----x
In re : **Chapter 11 Case No.**
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
Debtors. : **(Jointly Administered)**
-----x **Ref. Docket Nos. 8260 & 8261**

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

SAMUEL GARCIA, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. I caused to be served the:
 - a) "Debtors' Response to the SunCal Debtors' Joint Opposition to Motion Pursuant to Bankruptcy Rule 9019 for Authority to Compromise Controversy in Connection with a Repurchase Transaction with Fenway Capital, LLC and a Commercial Paper Program with Fenway Funding, LLC," dated April 12, 2010 [Docket No. 8260], (the "Response to Joint Opposition Motion"), and
 - b) "Declaration of Robert Roesch in Support of Debtors' Response to the SunCal Debtors' Joint Opposition to Motion Pursuant to Bankruptcy Rule 9019 for Authority to Compromise Controversy in Connection with a Repurchase Transaction with Fenway Capital, LLC and a Commercial Paper Program with Fenway Funding, LLC," dated April 12, 2010 [Docket No. 8261], (the "Declaration of Robert Roesch"),

by causing true and correct copies of the:

- a) Response to Joint Opposition Motion and Declaration of Robert Roesch, to be enclosed securely in postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit A, on April 12, 2010,
- b) Response to Joint Opposition Motion and Declaration of Robert Roesch, to be delivered via electronic mail to those parties listed on the annexed Exhibit B, on April 12, 2010,

- c) Response to Joint Opposition Motion, to be delivered via facsimile to those parties listed on the annexed Exhibit C, on April 12, 2010,
 - d) Declaration of Robert Roesch, to be enclosed securely in a separate postage pre-paid envelope and delivered via overnight mail to Internal Revenue Service, Special Procedures Branch, Attn: District Director, 290 Broadway, New York, NY 10007, on April 12, 2010, and
 - e) Response to Joint Opposition Motion and Declaration of Robert Roesch, to be delivered via electronic mail to bprocel@millerbarondess.com, on April 13, 2010.
3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”

Sworn to before me this
14th day of April, 2010
/s/ Elli Petris

Notary Public, State of New York
No. 01PE6175879
Qualified in Nassau County
Commission Expires October 22, 2011

/s/ Samuel Garcia
Samuel Garcia

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